## *APPENDIX 5.

(SEE CHAP. 6, ART. 107.)

### Miscellaneous Rulings relating to Contingent Charges.

NOTE.—The financial and administrative restrictions in the orders in this Appendix are not binding on the local Government of a Governor's province so far as provincial expenditure is concerned.

1. *Churches.*—Rules regarding supply of articles to churches are contained in the Ecclesiastical Rules, published by the Education Department of the Government of India.

2. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the local Government who before sanctioning such special arrangements should satisfy themselves by reference to the Deputy Controller of the Currency having jurisdiction in the matter of resource arrangements that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. *Construction and Repairs.*—The classification of expenditure on construction and repairs executed by civil officers will be made under the following rules :—

(*i*) Where the buildings, etc., are under the administrative control of the Public Works Department, the expenditure should be charged to the grant of that Department, provided that, if it does not exceed Rs. 2,500 or any higher limit fixed, in this connection, by the local Government, it may be charged as contingent expenditure (or as "works" expenditure if the local Government so prescribe) of the Civil Department carrying out the work.

(*ii*) Where the buildings, etc., are under the administrative control of the Departments which occupy them, the expenditure should be treated as "works" expenditure of the Department concerned, but it is open to a local Government to declare works of petty construction and repairs up to a certain monetary limit to be fixed by it as "petty works" and to classify expenditure relating thereto as contingent expenditure of the Department concerned.

NOTE.—The proviso in clause (*i*) is not applicable to transactions of Provincial Governments in Governors' Provinces other than in Assam, unless in any case a definite assignment has been made, under item 6 (*a*) of Schedule II to the Devolution Rules, of petty works under the administrative control of the Public Works Department.

4. *Electrical Installations.*—(*a*) All works and repairs in connection with Sanitary, Water supply and Electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in Rules 45-A and B of the Fundamental Rules and the Supplementary Rules issued thereunder.

(*b*) As a general exception to this rule the Posts and Telegraphs Department is authorised to execute works and repairs in connection with Electrical installations in Post Office and Telegraph buildings.

(*c*) The Post Masters General and Deputy Post Masters General, Railway Mail Service, may sanction petty charges in connection with electric and gas installations in Government buildings up to an amount not exceeding Rs. 20 in each case.

(*d*) The classification of expenditure connected with water supply, sanitary and electrical installations in Government buildings or with repairs to such installations will be made under the following rules :—

(*i*) Where the buildings are under the administrative control of the Public Works Department, the expenditure should be charged to the grant of that department, provided that, if it does not exceed Rs. 2,500 or any higher limit fixed in this connection by the local Government, it may be charged as contingent expenditure of the Civil Department carrying out the work.

(*ii*) Where the building is under the administrative control of the department which occupies it, the expenditure should be charged to the grant of the department concerned under the Minor Head "Works".

NOTE.—The proviso in clause (*i*) is not applicable to transactions of Provincial Governments in Governors' Provinces other than in Assam, unless in any case a definite assignment has been made, under item (6) (*a*) of Schedule II to the Devolution Rules, of petty works of Sanitary and Electric installations under the administrative control of the Public Works Department.

NOTE.—The term "Electric Installation" includes bells and similar installations, only when they form part of the main Installation, *i.e.*, if they are worked through transformers or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

5. *Fixtures and Furniture.*—Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture, where supplied by the Public Works Department for new office buildings under the orders of the local Government, will be similarly charged.

6. *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, which may be incurred subject to the provisions of Article 83 of this Code on condition that the rates paid to the establishment do not exceed the rates sanctioned by local Governments for corresponding servants. The following officers, *viz.* :—

(1) the Inspector General of Forests,
(2) the Director General of Posts and Telegraphs,
(3) *Deleted,*
(4) the Director, Imperial Institute of $\frac{\text{Veterinary}}{\text{Agricultural}}$ Research, $\frac{\text{Muktesar}}{\text{Pusa}}$,
(5) the Director General of Observatories,
(6) the Auditor General,
(7) *Deleted,*
(8) the Controller of the Currency,
(9) the Chief Inspector of Mines in India, Dhanbad, and
(10) the Military Adviser-in-Chief, Indian States Forces,

exercise, for the purpose of this rule, the powers of a local Government which are specified in Article 83 of this Code, and the Chief Engineer, Central Public Works Department, exercises these powers (in respect of works other than provincial works in the Delhi Province) subject to the condition that the rates paid to the establishment do not exceed the rates sanctioned by the Chief Commissioner of Delhi for corresponding servants.

The Director, Central Research Institute, the Surveyor General of India and the Director General of Archæology in India also exercise these powers on the understanding that hot-weather establishments are only to be allowed to officers of the Institute of the Survey of India and of the Archæological Department, respectively, when they are employed in places where such establishments are allowed by local Governments to Provincial Officers.

7. *Jail Supplies and Police Clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

8. †*Liveries and Warm Clothing.*—I. *Central.*—(*a*) Liveries to messengers on the Viceroy's staff, in the Political and Postal Departments and in the office of the Superintendent, Viceregal Estates, are supplied under special rules.

(*b*) Provision for clothing and other articles for inferior servants employed in the Government of India Secretariat Offices and their subordinate and attached offices located at Simla and Delhi (including the Auditor General's office) is regulated by the rules prescribed in Government of India, Home Department Office Memoranda No. F. 1183-Public, dated 5th October 1923, No. F. 291-24-Public, dated 18th October 1924, and No. F. 291-24-Public, dated 18th December 1924, as amended from time to time. The scale provided therein is exclusive of the charges on account of tassels, kamarbands and cross belts but it does not include railway freight on cloth, etc., for liveries, which may be met in addition to the prescribed scale from the contingent grant.

(*c*) Other offices should be brought under the rule issued by the local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the local Government which should state the rules issued by it.

NOTE 1.—The Auditor General is authorised to extend the rules issued by a local Government for its provincial establishments relating to the supply of liveries to inferior servants, etc., to similar inferior servants in an Accounts or Audit office in the same province.

NOTE 2.—All Accountants General and the Comptroller, Assam, are authorised to sanction the rates for liveries to jemadars and peons in their office or offices subordinate to them but these rates are in no case to exceed those sanctioned by the local Government of the territory in which the office is situated.

NOTE 3.—The Chief Engineer, Central Public Works Department, has (in respect of works other than provincial works in the Delhi Province) full power to sanction the purchase of liveries and warm clothing, including blankets, etc., subject to the livery rules laid down by the Chief Commissioner of Delhi and, for establishments at Debra Dun, by the Government of the United Provinces.

(*d*) Subject to any special orders by competent authority, of which clause (*b*) is to be regarded as one, an inferior servant who is attached to an establishment

†The belt and badge ordinarily worn by peons are not included in the term livery.

located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing Rs. 7-8-0 a year or Rs. 15 every second year, and with a blanket costing Rs. 2-8-0 every year.

NOTE.—Warm clothing may be supplied under orders of the local Government to watchmen, guards and other inferior servants located in the plains.

(*e*) Warm clothing at a cost not exceeding Rs. 10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed Rs. 20 a month and who is not entitled to livery.

(*f*) The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

(*g*) Charges for clothing and other articles for supply to inferior servants should be supported by a certificate to the effect that the incumbents of the appointments held by the inferior servants for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc., charged for). Full details as to the number of clothing or other articles and the rate at which paid for, should also be stated in the bill.

II. *Provincial.*—(*h*) Liveries may be supplied under rules issued by the local Government, which rules should (1) name the offices, the messengers of which may be supplied with liveries ; (2) state the frequency with which each messenger of those offices may be supplied with liveries ; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed.

(*i*) Warm clothing may be supplied under the rules of the local Government to watchmen, guards, and other inferior servants requiring it.

(*j*) The rule as regards the submission of certificate and details in clause (*g*) above also applies in the case of (Provincial) liveries and warm clothing.

9. *Locks.*—In exceptional cases (*e.g.*, in currency offices) imported locks may for the present be used, but, as a general rule, locally manufactured locks should be used, the supply being obtained from the Chief Controller of Stores, Indian Stores Department, who will purchase the locks in accordance with Rule 1 or Rule 2 of the Store Purchase Rules (Appendix 4 to this Code). As the requirements of individual officers in respect of imported locks are usually small and the cost trifling, such locks should ordinarily be purchased locally under Rule 3 (*a*) of the Store Purchase Rules. In cases where it is found necessary to purchase an imported lock through the India Store Department, London, the reason why an imported lock is considered essential should be stated in the indent.

Demands for locks of local manufacture should be consolidated as far as possible and annual indents sent to the Chief Controller of Stores, Indian Stores Department, during the month of December. Each lock will be subjected to inspection and test before issue by the Indian Stores Department. Supplementary indents to meet emergent demands may however be submitted to the Chief Controller of Stores at any time during the year.

10. *Motor Cars.*—Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public expense, will be borne by the Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

(*i*) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

(*ii*) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

11. *Police Clothing.*—See 7. *Jail Supplies and Police Clothing.*

12. *Postal and Telegram Charges.*—I. *Postal charges.*—(*a*) Payments for Postal Commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the local Government.

(*b*) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps required for letters or other articles to be sent to Foreign countries other than British possessions.* Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in clauses I and III of Article 98. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(*c*) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram charges.*—(*d*) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices except in the case of telegrams sent from railway stations on the Bengal-Dooars Railway, in which case payment will be made in cash.

NOTE.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State".

(*e*) If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that

the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(*f*) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the "ordinary" class.

(3) Messages should be classed as "express" only—

(*a*) in cases of great emergency,

(*b*) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible ; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

(*g*) Books of telegram forms required for official use may be obtained on payment from any principal Government Telegraph Office.

(*h*) If a Government official asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance. If however the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

13-I. (*a*) The following rules govern the issue of official publications published in India :—

**A. Priced Publications.**

(1) All departments of the Government of India, heads of departments and minor administrations under the control of the Government of India, whose printing charges are borne by the Stationery and Printing Department, will have separate monetary allotments within which they will be at liberty to order from the Central Publication Branch the supply of their own publications or the publications of other non-paying departments whether for their own use or for free distribution, without reference to those departments. Subordinate offices which have their own publications and are independently responsible for the preparation of their distribution lists will similarly be provided with separate monetary allotments. Provision for the requirements of other subordinate offices will be made by their administrative offices or departments in their respective allotments. All indents for publications from these offices should be forwarded through their administrative departments.

(2) Monetary allotments will be fixed on a five-year basis, the savings or excesses in one year being carried forward to the next year until the end of the period of 5 years.

(3) Supplementary allotments necessitated by exceptional circumstances will be sanctioned by the Department of Industries and Labour and will lapse on the termination of the year for which they are intended. Exceptional circumstances might be considered to have arisen when large expenditure of a non-recurring nature has to be incurred on publications not normally required by a department either for its own use or for free distribution.

(4) Supplies of publications will be regulated through the medium of (1) distribution lists and (2) indents which should be submitted in the Government of India standard form No. S.-147. This form should be used for casual supplies as well as for giving standing orders for the regular supply of gazettes, journals and other periodical publications.

(5) The monetary allotment fixed for each office or department will be given an account number which should always be quoted in the case of supply by distribution lists on the duplicate printing requisition (Form No. S. 99A) and in other cases on the form of indent. The value of supply in each case will be debited against the appropriate account at full published price less 25 *per cent.* discount. Transit and other incidental charges will not form a charge against the indenting department.

(6) A quarterly return of progressive expenditure against the monetary allotment will be furnished by the Manager of Publications, to each office or department so as to enable it to maintain control over its allotment.

(7) In the case of departments, etc., which pay for their own printing, free issues of their respective publications will be made either for their own use or for any general distribution sanctioned by them or by the department in administrative charge of the paying department. In respect of such issues, the Central Publication Branch will charge the paying department concerned a share of the cost of storage and distribution in addition to cost of packing, freight or postage. Publications of paying departments indented for by non-paying departments or by other paying departments will be supplied on payment of the full published price less 25 *per cent.* discount, by cash, cheque, etc., only. Credits for such sales will be made to the paying department concerned subject to a deduction of $8\frac{1}{3}$ *per cent.* of the published price to cover advertising, cataloguing, storage and distribution.

*N.B.*—Paying departments are (1) the Army, Royal Air Force and Royal Indian Navy (but excluding the Army Department of the Government of India), (2) the Railway Department and attached offices, (3) the Posts and Telegraphs Department, (4) Medical Store Depots, (5) the Northern India Salt Revenue Department (Manufacturing Branch), (6) the Tariff Board, (7) Committees and Commissions, (8) the General Lighthouses and Lightships Department, and (9) the Bengal Pilot Service.

(8) Publications of non-paying departments indented for by paying departments will be supplied to paying departments on payment of the full published price less 25 *per cent.* discount by cash, cheque, etc.

(9) All sums received by the sale of publications of departments other than paying departments will be credited in full to the head "XXXIV—Stationery and Printing—Central". In the case of the sale proceeds of publications of paying departments other than those referred to in Rule 2, $33\frac{1}{3}$ *per cent.* only will be credited to that head, the balance being credited to the paying department concerned.

(10) Publications required for supply to the India Office, to Home Government offices and to the High Commissioner for India for official use will be charged against the monetary allotment of the department responsible for the issue of the publications. Copies sent to the High Commissioner for sale will not be debited against the department concerned, but will be finally adjusted on the sale account of the Central Publication Branch. The High Commissioner for India will continue to exercise discretion in regard to the supply of copies of central publications free of charge to deserving institutions, societies, etc., but the cost of such supplies will be debited against the monetary allotment of the department issuing the publication. For this purpose the High Commissioner will supply the Manager of Publications, at the end of every quarter, with a list of publications issued by him free of charge to enable the latter to debit the cost against the monetary allotments of the department concerned.

(11) The cost of parliamentary papers printed in India and supplied to the India Office will be recovered from His Majesty's Stationery Office at the rupee selling price in India, less 25 *per cent.* discount, *plus* the cost of transmission, deduction being made for spoilt copies and for copies supplied for the use of the India Office.

**B. Unpriced Publications.**

The cost of printing of such publications relating to paying Department is borne by those Departments and of those relating to non-paying Department is met out of the Stationery and Printing Grant. The control over their distribution rests with the Heads of Departments responsible for their issue without in any way affecting the monetary limits mentioned in the preceding rules.

*Exception 1.*—Post and Telegraph Guide and the Government Telegraph Gazette and Public and State Abbreviated Addresses should be obtained from the Post Office and Telegraph Department respectively on cash payment by officials and others requiring them.

*Exception 2.*—Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press or bills submitted against the department concerned.

(*b*) Official publications† (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by local Governments requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Central or Provincial) to which the cost is chargeable, the head of account or grant to which it is debitable, being specified in the requisition.

†The following are not to be considered official publications :—

Acts of Parliament (except Military Acts, which the Secretary of State will supply) :—
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

(*c*) Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the

terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

(*d*) Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

(*e*) It is left to the local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the Local Funds.

II. *Non-official.*—(*a*) Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate.

(*b*) In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, local Governments and Departments of the Government of India are authorised to delegate to such heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

(*c*) The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

(*d*) Books for the Education Department should be obtained under the present rules and usage of the several local Governments concerned.

(*e*) Judicial Officers may purchase books suitable for a Law Library, within their Budget allotment without obtaining previous sanction of Government.

(*f*) The several departments of the Government of India, the local Governments, all Heads of Departments and all officers to whom the power to purchase books, newspapers or other publications has been delegated should make their own arrangements direct with the agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for India as far as possible, as this will lead to substantial economy.

(*g*) The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure.

(*h*) Payment for all purchases ordered through the High Commissioner will be made by him and the charges passed on to India for adjustment. [*See* clause (*d*) of Note 1 under Article 150 of the Account Code.] Payments to be made in the United Kingdom for publications purchased direct from suppliers out of India should be arranged through the High Commissioner, in accordance with the procedure laid down in the Note under Article 151 of the Account Code. Payments for direct purchases made elsewhere than in the United Kingdom may, however, be made direct to the suppliers by the purchasing officers.

(*i*) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General, which is published at pages 964 and 965 of Part II of the *Gazette of India,* dated 6th September 1902.

14. *Recurring Charges—Small monthly payments for supplying drinking water and for dusting offices, etc.*—(*a*) Local Governments may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them who are entitled to draw contingent bills, the authority to make small monthly payments to inferior servants for supplying drinking water or for dusting offices, or for acting as night durwans, in addition to their own duties, provided that—

(1) the payments are of a purely contingent character, are drawn on contingent bill and may be withdrawn at any time at the discretion of the head of the office ;

(2) the allowance will not count for leave salary or pension ;

(3) in the case of inferior servants already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 2 a month in any one case ; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

(*i*) that the work to be done is really necessary ;

(*ii*) that it is outside the regular duties of an inferior servant on the permanent establishment ; and

(*iii*) that the grant of the extra allowance to any such inferior servant is distinctly more economical than the employment of fresh agency.

(*b*) The Departments of the Government of India exercise the powers of a local Government for the purpose of this rule.

15. *Rent.*—(*a*) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable building belonging to the same Government was not available for the purpose required.

NOTE 1.—In the United Provinces the annual certificate referred to in the above rule in respect of buildings rented for the use of the Departments of the Central Government will be given by the Head of the Department concerned after he has consulted such other officers of the Central Government as may have buildings under their control at the same station.

NOTE 2.—The condition prescribed in clause (*a*) of this rule regarding the grant of an annual certificate by the Executive Engineer concerned, has been relaxed in the case of the office accommodation provided by the Director, Intelligence Bureau, for his executive officers elsewhere than at Simla and Delhi and for his executive officers remaining throughout the year at Delhi.

NOTE 3.—The condition regarding the Executive Engineer's certificate has been relaxed in the case of buildings leased for use as Post Offices engaged in receiving and delivering letters.

(*b*) ***This rule does not authorise payments or adjustments between departments.***

(*c*) The responsibility for the recovery of rents from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department but in exceptional cases where the cost of a building has been treated as a Civil charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of Rs. 144 per annum in each case subject to the condition specified above. Departments of the Government of India may delegate similar powers to the Heads of Departments under them. Heads of Departments possess in addition to these powers power to sanction house rent for ordinary office accommodation referred to in Article 100.

16. *Repairs.*—See 3. *Construction and Repairs.*

17. *Sanitary Installations.*—See 4. *Electrical Installations.*

18. *Rubber Stamps.*—See 21. *Stationery and Printing Stores.*

19. *Scales (Country).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

20. *Section-writing: and copying.*—(*a*) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(*b*) No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments, including in this term Collectors and District Magistrates and District and Sessions Judges, may be empowered by local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

21. *Stationery and Printing Stores.*—The conditions under which stationery and printing stores may be purchased locally and the financial limits on the powers of officers to purchase such stores locally are laid down in the Rules for the supply of stationery and printing stores for the public service, which have been reproduced in Appendix 4-A to this code.

22. *Taxes, Municipal and Cantonment.*—(*a*) As a general rule, Municipal rates and taxes on non-residential buildings paid by, or passed on to a Department, other than the Military Department, occupying the whole or part of the building is charged to contingencies of the Department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a Civil Department as the Department in administrative control of the building, the payments may be charged to the maintenance estimate of the buildings concerned.

(*b*) Taxes on non-residential buildings occupied by Departments other than the Military Department, if paid by a department nominated by Government in this behalf and not passed on to the occupying Departments are charged to "47—Miscellaneous—Rents, Rates and Taxes".

(*c*) Taxes on residential buildings if payable by Government, whether the buildings are under the administrative control of the Public Works Department or any other civil department, are charged to the maintenance estimates of the buildings concerned.

NOTE.—In cases where the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

(*d*) Taxes both on residential and non-residential buildings owned or occupied by the Military Department are debited to military estimates.

NOTE.—The Rules regulating the payment of Municipal rates and taxes on buildings in the occupation of Departments of the Central Government or of Government servants under the administrative control of that Government will be found in Appendix 5-A.

23. *Telegram Charges.*—See 12. *Postal and Telegram Charges.*

24. *Typewriters, Calculating Machines, etc.*—(*a*) Officers under the administrative control of the Central Government (including Minor Administrations) should obtain Typewriters, Copying Machines, Duplicators and Calculating Machines, through the Controller of Printing and Stationery, with the previous sanction of a competent authority (*vide* list in Appendix G to the Rules for the supply of Stationery Stores).

NOTE.—A list of approved typewriters, etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of these types.

(*b*) In the case of officers entitled to the free issue of stationery the bill for typewriters and other machines will be paid by the Controller, except that a bill for the supply of a calculating machine will be forwarded with the supply to the indenting officer for payment direct to the supplying firm or agents. In the case of officers who obtain stationery on payment (*vide* Appendix B to the Rules referred to above) the bill will be forwarded with the supply to the indenting officer for payment to the suppliers.

(*c*) Typewriters, Duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the cost of which will be paid direct by the officer concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable, may issue a new typewriter in place of the one returned.

(*d*) Typewriters required by Commissions, Committees, and Boards of Enquiry should be obtained from the Deputy Controller of Printing and Stationery, on hire. That officer will make a monthly charge for the machines supplied. After the Commission, etc., is dissolved, the machines should be returned to the Central Stationery Office, Calcutta. In no circumstances should new machines be purchased direct for Commissions, etc., and a reasonable time must be allowed to the Central Stationery Office, Calcutta, to make the necessary arrangements for the supply of the machines.

25. *Water Supply Installations.*—See 4. *Electrical Installations.*

26. *Printing and binding.*—Officers subordinate to the Government of India the cost of whose printing and binding work does not ordinarily exceed Rs. 50 a year should have such work done locally at private presses and charge it to their appropriations for contingencies provided that expenditure on any single item does not exceed Rs. 20, and that the total expenditure for the whole year does not exceed Rs. 50. These limitations will not, however, affect officers who have separate special appropriations under 'Contingencies' for printing, binding, and publishing done through private agency. See also the 'Rules for Printing and Binding' issued as a separate publication by the Controller of Printing and Stationery under the authority of the Government of India.

27. *Charges for anti-rabic treatment.*—See rule 5 of Appendix 8. Where adjustment is to be made by book transfer the procedure prescribed in Article 111 should be followed.